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Attorneys for Defendants Steven B. Mendelow, Nancy Mendelow, Cara Mendelow, Pamela Christian, C&P Associates, Ltd. and C&P Associates Inc.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:	: SIPA LIQUIDATION
	: :
BERNARD L. MADOFF INVESTMENT SECURITIES	: Index No. 08-01789
LLC,	: (BRL)
	: :
Debtor.	: :
	: :
IRVING H. PICARD, Trustee for the Liquidation of	: Adv. Pro. No. 10-04283
Bernard L. Madoff Investment Securities LLC,	: (BRL)
	: :
Plaintiff,	: :
	: :
- against -	: :
	: :
STEVEN B. MENDELOW, NTC & Co. LLP, as former	: :
custodian of an Individual Retirement Account for the	: :
benefit of STEVEN B. MENDELOW, NANCY	: :
MENDELOW, NTC & Co. LLP as former custodian of	: :
an Individual Retirement Account for the benefit of	: :
NANCY MENDELOW, CARA MENDELOW, PAMELA	: :
CHRISTIAN, C&P ASSOCIATES, LTD.,	: :
and C&P ASSOCIATES, INC.,	: :
	: :
Defendants.	: :
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**MOTION OF DEFENDANTS STEVEN B. MENDELOW, NANCY MENDELOW,
CARA MENDELOW, PAMELA CHRISTIAN, C&P ASSOCIATES, LTD.
AND C&P ASSOCIATES, INC. TO WITHDRAW THE REFERENCE
TO THE UNITED STATES BANKRUPTCY COURT**

Defendants Steven B. Mendelow, Nancy Mendelow, Cara Mendelow, Pamela Christian, C&P Associates, Ltd. and C&P Associates Inc. (together, the "C&P entities") (collectively, "defendants") respectfully move the United States District Court for the Southern District of New York for entry of an order, pursuant to 28 U.S.C. § 157(d), Federal Rule of Bankruptcy Procedure 5011, and Rule 5011-1 of the Local Rules of the United States Bankruptcy Court for the Southern District of New York, withdrawing the reference of the above-captioned adversary proceeding to the district court for the reasons set forth in the accompanying Memorandum of Law and Affidavit of Stanley S. Arkin, which are hereby incorporated by reference.

Defendants have made no prior request to this Court or to any other court for the relief requested by this motion.

WHEREFORE, defendants respectfully request that the Court enter an order granting the relief requested herein, and such other further relief as the Court deems just and appropriate.

Dated: New York, NY
October 27, 2011

ARKIN KAPLAN RICE LLP

By: /s/ Stanley S. Arkin
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